

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2003-10
COMPREHENSIVE SCHOOL SAFETY PLANS

AUGUST 11, 2003

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Comprehensive School Safety Plans program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Education Code §§35294.1, 35294.2, 35294.6, and 35294.8, as added and amended by Chapter 736, Statutes of 1997, and Chapter 996, Statutes of 1999, require each school district and county office of education to develop and adopt comprehensive school safety plans that are relevant to the safety needs of each school.

On July 30, 2002, the COSM approved amendments to the statement of decision, adopted on August 23, 2001. COSM found that Education Codes §§35294.1, 35294.2, 35294.6, and 35294.8, as added and amended by Chapter 736, Statutes of 1997, and Chapter 996, Statutes of 1999, established costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Except for community colleges, any school district, as defined in GC §17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of Chapter 736/97 are reimbursable for the period January 1, 1998, to June 30, 1998, and fiscal years 1998-99, through 2002-03 and must be filed with the SCO and be delivered or postmarked on or before **December 9, 2003**.

Costs incurred in implementing the provisions of Chapter 996/1999 are reimbursable for the period January 1, 2000, to June 30, 2000, and fiscal years 2000-01 through 2002-03 and must be filed with the SCO and be delivered or postmarked on or before **December 9, 2003**. However, 2002-03 actual claims may be filed on or before **January 15, 2004**, without incurring a late penalty. These P's and G's are operative for reimbursement claims filed for fiscal years 1998-1999 through 2002-2003. Reimbursement claims (including estimated claims) filed for fiscal years 2003-2004 and beyond must be filed under the combined set of P's and G's for the *Comprehensive School Safety Plans and Emergency Procedures, Earthquake Procedures, and*

Disasters programs to be issued in the near future. Claims filed after the deadline will be reduced by a late penalty of 10%.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted.**

Minimum Claim Cost

If the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by GC §17564. The county superintendent of schools shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each school district. Combined claims may be filed only when the county is the fiscal agent for the school districts. A combined claim must show the individual claim costs for each eligible school district.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities.

Reimbursement claims will only be reimbursed to the extent that expenditures can be supported. If such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics. Refer to Sections IV and V of the attached P's & G's.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and that the claim was prepared in accordance with the SCO's claiming instructions and the COSM's P's and G's. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC §17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.shtml**.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

PARAMETERS AND GUIDELINES

Education Code Sections 35294.1, 35294.2, 35294.6, and 35294.8
Statutes 1997, Chapter 736
Statutes 1999, Chapter 996

Comprehensive School Safety Plans

Effective For Reimbursement Claims Filed through 2002-03 Fiscal Year

I. SUMMARY OF THE MANDATE

The test claim legislation (Statutes 1997, chapter 736 and Statutes 1999, chapter 996) enacted the *Comprehensive School Safety Plans* program that requires each school district and county office of education to develop and adopt comprehensive school safety plans that are relevant to the safety needs of each school.

On July 30, 2002, the Commission on State Mandates (Commission) approved amendments to the statement of decision adopted on August 23, 2001, for “*Comprehensive School Safety Plans*” (99-TC-10 [amended by 98-TC-01]). The Commission found that Education Code sections 35294.1, 35294.2, 39294.6, and 35294.8 constitute a new program or higher level of service and impose costs mandated by the state within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

Any “school district,” as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on June 21, 1999. Statutes 1997, chapter 736 became operative and effective on January 1, 1998. Therefore, costs incurred on or after January 1, 1998 for compliance with Statutes 1997, chapter 736 are eligible for reimbursement. Statutes 1999, chapter 996 became operative and effective on January 1, 2000. Therefore, costs incurred on or after January 1, 2000 for compliance with Statutes 1999, chapter 996 are eligible for reimbursement.

These parameters and guidelines are operative for reimbursement claims (including estimated claims) filed for fiscal years 1998-1999 through 2002-2003. Reimbursement claims (including estimated claims) filed for fiscal years 2003-2004 and beyond must be filed under the combined set of parameters and guidelines for *Comprehensive School Safety Plans* and *Emergency Procedures, Earthquake Procedures, and Disasters*.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years’ costs shall be submitted within 120 days of the issuance of the State Controller’s claiming instructions.

For initial claims and annual claims filed on or after September 30, 2002, if the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual costs were incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible school district and county office of education, the following activities are reimbursable:

A. One-Time Activities

1. Review Existing Plan

Review the safety plan in existence on December 31, 1997, to determine if it satisfies the requirements of Education Code section 35294.9.

2. Comprehensive School Safety Plans

Schools satisfying Education Code sections 35294.1, subdivision (d) (small school district if it develops a district-wide plan applicable to each school site) and/or 35294.9 (schools with pre-existing compliant plans) are exempt from activities 2. a-g. Schools that are exempt may not seek reimbursement for these activities.

- a. Write and develop a comprehensive school safety plan relevant to the needs and resources of each school site (Ed. Code, §35294.1, subd. (a) & (b)).
- b. Consult in writing with a law enforcement agency when writing and developing the plan (Ed. code, § 34294.1, subd. (b)(3)).
- c. Consult, cooperate and coordinate with other school sites, if practical, in developing a school safety plan (Ed. Code, § 35294.2, subd. (d)).

- d. Assess the current status of school crime committed on school campuses and at school-related functions (Ed. Code, §35294.2, subd. (a)(1)).
- e. Identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety (Ed. Code, §35294.2, subd (a)(2)). Any activities already reimbursed under *School Crimes Report II* (97-TC-03), shall not be reimbursed under *Comprehensive School Safety Plans*.
- f. Develop and include procedures in the school safety plan for:
 - Child abuse reporting procedures consistent with Article 2.5 (commencing with section 11164) of Title 1 of Part 4 of the Penal Code.
 - Routine and emergency disaster procedures, but only to the extent that these costs are not claimed under *Emergency Procedures, Earthquake Procedures, and Disasters* (Statutes 1985, chapter 1659).
 - Policies pursuant to subdivision (d) of section 48915 (listing particular circumstances for expulsion) for pupils who have committed a listed act and other school-designated serious acts which could lead to suspension, expulsion, or mandatory expulsion recommendations, pursuant to Article 1 (commencing with section 48900) of Chapter 6 of Part 27, but only to the extent that these costs have not been claimed under *Suspensions, Expulsions, and Expulsion Appeals* (Statutes 1975, chapter 1253).
 - The definition of "gang-related apparel" if a school has adopted a dress code. The definition shall be limited to apparel that, if worn or displayed on a school campus, reasonably could be determined to threaten the health and safety of the school environment.
 - Procedures for safe ingress and egress of pupils, parents and school employees to and from school.
 - Procedures for a safe and orderly environment conducive to learning at the school.
- g. Integrate existing policies and procedures on sexual harassment, emergency disasters, dress code, notification to teachers of dangerous pupils, and school discipline into the school safety plan.

(Ed. Code, §35294.2, subd. (a)(2).)

3. Adoption of the Initial Plan

- a. Before adopting its comprehensive school safety plan, the schoolsite council or school safety planning committee holding a public meeting at the school site to allow members of the public the opportunity to express an opinion about the school safety plan (Ed. Code, §35294.8, subd. (b)). Any activities already reimbursed under the *Open Meetings Act* (Statutes 1986, chapter 641) shall not be reimbursed under the *Comprehensive School Safety Plans*.

- b. Adoption by the school of a comprehensive school safety plan by March 1, 2000 (Ed. Code, §35294.6, subd. (a)).
- c. In order to ensure compliance with this article, submission by each school of its comprehensive school safety plan to the school district or county office of education for approval (Ed. Code, §§35294.2, subd. (f) and 35294.8, subd. (a)).

B. Ongoing Activities

1. Update the Plan

- a. No less than once per year, evaluate and amend, as needed, the comprehensive school safety plan by the school safety planning committee to ensure the plan is properly implemented (Ed. Code, §35294.2, subd. (e)).
- b. On or before March 1 of each year, review and update of the plan (Ed. Code, §35294.6, subd. (a)).
- c. Consult, cooperate and coordinate with other school sites, *if practical*, in updating the safety plan (Ed. Code, §35294.2, subd. (d)).
- d. Commencing in July 2000, and on or before July 1 of each year, each school shall include the status of their safety plan, including a description of its key elements, in the annual school accountability report card (Ed. Code, §35294.6, subd. (b)). Any activities already reimbursed under the *School Accountability Report Cards* program (Statutes 1989, chapter 1463) shall not be reimbursed under *Comprehensive School Safety Plans*.
- e. Submit the updated plan to the school district or county office of education (Ed. Code, §35294.2, subd. (f) and §35294.8, subd. (c)).
- f. On or before October 15 of each year school districts and county offices of education shall report to the State Department of Education any schools that have not complied with the requirement to write and develop a safety plan (Ed. Code, §35294.8, subd. (c)).
- g. Each school district shall make available an updated file of all safety-related plans and materials for public inspection (Ed. Code, §35294.2, subd. (e)).

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. Direct costs that are eligible for reimbursement are:

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the dates when services were performed and itemize all costs for those services. The cost of contracting with consultants to develop the school safety plans is not eligible for reimbursement.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price necessary to implement the reimbursable activities can be claimed.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

School districts must use the J-380 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter* is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim. Any grants received under the Safe School Plans for New Schools Grant Program shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

* This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

* This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (a), and California Code of Regulations, title 2, section 1183.2.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 COMPREHENSIVE SCHOOL SAFETY PLANS			For State Controller Use Only	Program 223
(01) Claimant Identification Number			(19) Program Number 00223	
(02) Claimant Name			(20) Date Filed ____/____/____	
County of Location			(21) LRS Input ____/____/____	
Street Address or P.O. Box Suite			(22) CSSP-1, (04)(A)(1)(f)	
City State Zip Code			(23) CSSP-1, (04)(A)(2)(f)	
			(24) CSSP-1, (04)(A)(3)(f)	
			(25) CSSP-1, (04)(B)(a)(f)	
			(26) CSSP-1, (04)(B)(b)(f)	
			(27) CSSP-1, (04)(B)(c)(f)	
			(28) CSSP-1, (04)(B)(d)(f)	
			(29) CSSP-1, (04)(B)(e)(f)	
Fiscal Year of Cost			(30) CSSP-1, (04)(B)(f)(f)	
Total Claimed Amount			(31) CSSP-1, (04)(B)(g)(f)	
Less: 10% Late Penalty, not to exceed \$1,000			(32) CSSP-1, (06)	
Less: Prior Claim Payment Received			(33) CSSP-1, (07)	
Net Claimed Amount			(34) CSSP-1, (09)	
Due from State			(35) CSSP-1, (10)	
Due to State			(36)	
(37) CERTIFICATION OF CLAIM				
In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.				
I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.				
The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the the State of California that the foregoing is true and correct.				
Signature of Authorized Officer			Date	
Type or Print Name			Title	
(38) Name of Contact Person for Claim			Telephone Number () - Ext.	
			E-Mail Address	

Program 223	COMPREHENSIVE SCHOOL SAFETY PLANS Certification Claim Form Instructions	FORM FAM-27
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CSSP-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 and supporting schedules for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form CSSP-1, line (11). The total claimed amount must exceed \$1,000.
- (14) **Filing Deadline. Initial Claims of Ch. 736/97 et seq.** Reimbursement claims for the period 1/1/98 to 6/30/98 and fiscal years 1998-99 through 2002-03 must be filed on or before **December 9, 2003**, or the claims must be reduced by a late penalty. However, reimbursement claims for fiscal year 2002-03 must be filed by **January 15**. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. Reimbursement claims for fiscal year 2002-03 must be filed by **January 15** of the following fiscal year in which costs were incurred, or the claims shall be reduced by a late penalty of 10%. Enter the product of multiplying line (13) by the factor 0.10 (10% penalty).
- (15) If filing an actual reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount in line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g. CSSP-1, (04)(A)(1)(f), means the information is located on form CSSP-1, block (04)(A), line (1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the school district's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816

Program 223	MANDATED COSTS COMPREHENSIVE SCHOOL SAFETY PLANS CLAIM SUMMARY					FORM CSSP-1	
(01) Claimant			(02) Type of Claim		Fiscal Year		
			Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>		____ / ____		
Claim Statistics							
(03) Leave blank.							
Direct Costs		Object Accounts					
(04) Reimbursable Components		(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel	(f) Total
A. One Time Costs							
1. Existing Plan Review							
2. Comprehensive School Safety Plans							
3. Initial Plan Adoption							
B. Ongoing Costs							
Updating CSSP							
a. Evaluation & Amendment							
b. 3/1 Review & Update							
c. Review with Other Sites							
d. 7/1 Status of CSSP							
e. Submission to SD/COE							
f. 10/15 Report to SDE							
g. Public Inspection							
(05) Total Direct Costs							
Indirect Costs							
(06) Indirect Cost Rate				[From J-380 or J-580]		%	
(07) Total Indirect Costs				[Line (06) x line (05)(f)]			
(08) Total Direct and Indirect Costs				[Line (05)(f) + line (07)]			
Cost Reduction							
(09) Less: Offsetting Savings							
(10) Less: Other Reimbursements							
(11) Total Claimed Amount				[Line (08) - {(line (09) + line (10))}]			

Program 223	COMPREHENSIVE SCHOOL SAFETY PLANS CLAIM SUMMARY Instructions	FORM CSSP-1
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form CSSP-1 must be filed for a reimbursement claim. Do not complete form CSSP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CSSP-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Leave blank.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form CSSP-2, line (05), columns (d) through (h) to form CSSP-1, block (04), columns (a) through (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580 as applicable for the fiscal year of costs.
- (07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Direct Costs, line (05)(f).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 223	MANDATED COSTS COMPREHENSIVE SCHOOL SAFETY PLANS COMPONENT/ACTIVITY COST DETAIL						FORM CSSP-2
(01) Claimant				(02) Fiscal Year			
(03) Reimbursable Components: Check only one box per form to identify the component being claimed.							
One-Time <input type="checkbox"/> Existing Plan Review <input type="checkbox"/> Comprehensive School Safety Plans <input type="checkbox"/> Initial Plan Adoption							
Ongoing <input type="checkbox"/> Evaluation & Amendment <input type="checkbox"/> 3/1 Review & Update <input type="checkbox"/> Review with Other Sites <input type="checkbox"/> 7/1 Status of CSSP <input type="checkbox"/> Submission to SD/COE <input type="checkbox"/> 10/15 Report to SDE <input type="checkbox"/> Public Inspection							
(04) Description of Expenses				Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____							

Program 223	COMPREHENSIVE SCHOOL SAFETY PLANS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM CSSP-2
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- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CSSP-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits									
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost= Unit Cost x Usage		
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	

- (05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form CSSP-1, block (04), columns (a) through (e) in the appropriate row.